

Message Text

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64

ACTION ARA-10

INFO OCT-01 ISO-00 EB-07 /018 W
----- 078695

R 012117Z MAR 76
FM AMEMBASSY SAN JOSE
TO USDOC WASHDC
INFO SECSTATE WASHDC 3045
AMEMBASSY MANAGUA
AMEMBASSY PANAMA
AMEMBASSY SAN SALVADOR

UNCLAS SAN JOSE 1035

E.O. 11652: N/A
TAGS: ETRD, CS
SUBJECT: IMPORT DUTIES, PLEASURE BOATS AND COMMERCIAL VESSELS

REF: USDOC 02880

1. FOLLOWING ARE DUTIES AND TAXES (IN PER CENT
TERMS) LEVIED ON IMPORT OF COMMERCIAL AND PLEASURE
BOATS INTO COSTA RICA:

(1)	(2)	(3)	(4)	(5)
	AD	EQUAL-	CON-	SUR-
DESCRIPTION	VALOREM	IZATION	SUMER	CHARGE
	TAX			

VESSELS OF MORE

THAN 250 GROSS

TONS:

SAILING YACHTS

AND RECREATIONAL

VESSELS

(735-02-00-01)	50	30	100	30
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OTHER(735-02-00-09)	2	30	NONE	NONE
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VESSELS AND BOATS

NOT ELSEWHERE

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SPECIFIED,

INCLUDING

BARGES:

LAUNCHES AND

CANOES

(735-09-01)	50	30	50/100	30
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ROWBOATS, SAIL-

BOATS, OTHER SMALL

BOATS, W/O MOTOR:

FOR FISHINGHXND

TRANSPORT, LESS

THAN 250 GROSS

TONS

(735-09-02-01)	8	NONE	NONE	NONE
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OTHERS (735-09-02-09)	30	NONE	NONE	30
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(EXCEPT

ROW-

BOATS)

OTHER BOATS AND

VESSELS, NOT ELSE-

WHERE SPECIFIED,

INCLUDING BARGES:

FOR RE-

CREATION

(735-09-03-01)	30	NONE	50/100	30
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OTHERS

(735-09-03-09)	8	NONE	NONSM	NONE
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EXPLANATION OF FOREGOING COLUMNS:

(1) NUMBER IN DESCRIPTION IS THAT USED IN NAUCA TARIFF NOMENCLATURE OF CENTRAL AMERICAN COMMON MARKET (CACM).

(2) AD VALOREM IS CACM COMMON EXTERNAL TARIFF RATE LEVIED ON CIF VALUE.

(3) EQUALIZATION TARIFF, SET BY PROTOCOL OF SAN JOSE FOR CACM COUNTRIES, IS LEVIED ON ASSESSED AD VALOREM DUTY.

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(4) SELECTIVE CONSUMER TAX IS CHARGED ON SUM OF CIF VALUE, AD VALOREM, AND EQUALIZATION CHARGES. IN TWO INSTANCES INVOLVING BOATS (735-09-01 AND 735-09-03-01) THERE ARE DIFFERENTIAL RATES, 50 PERCENT FOR BOATS PRODUCED IN CACM AND 100 PERCENT FOR THOSE IMPORTED FROM REST OF THE WORLD.

(5) SURCHARGE REFERS TO BKTEMPORARY" IMPORT SURCHARGES
EFFECTIVE JANUARY 3, 1976 AND APPLIED TO CIF VALUE.

2. AS AN EXAMPLE, A LAUNCH OR CANOE (735-09-01) IMPORTED
FROM THE U.S. WOULD BE SUBJECT TO FOLLOWING DUTIES
AND TAXES:

CIF VALUE:	\$100	
AD VALOREM (50 PERCENT)	50	
EQUALIZATION (30 PERCENT OF \$50)	15	
CONSUMER TAX (100 PERCENT OF SUM OF ABOVE)	165	
SURCHARGE (30 PERCENT OF \$100)	30	

	\$360	

THE SAME LAUNCH OR CANOE PRODUCED LOCALLY OR WITHIN
THE CACM WOULD PAY ONLY THE SELECTIVE CONSUMER
TAX AT THE REDUCED 50 PERCENT RATE. RETAIL SALE
OF THE ARTICLE, REGARDLESS OF SOURCE, WOULD BE
SUBJECT TO 8 PERCENT SALES TAX.

3. IT SHOULD BE NOTED THAT UNDER COSTA RICAN LAW
CO-OPERATIVES ARE ENTITLED TO DUTY-FREE IMPORT OF
EQUIPMENT WHEN NO SIMILAR ITEM IS PRODUCED
LOCALLY. MINISTRY OF ECONOMY, INDUSTRY AND
COMMERCE IS RESPONSIBLE FOR DETERMINING WHETHER
OR NOT SIMILAR EQUIPMENT IS PRODUCED LOCALLY.
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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CUSTOMS DUTIES, IMPORTS, SHIPS
Control Number: n/a
Copy: SINGLE
Draft Date: 01 MAR 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976SANJO01035
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760078-0445
From: SAN JOSE
Handling Restrictions: n/a
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ISecure: 1
Legacy Key: link1976/newtext/t197603107/aaaadqrb.tel
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04 MAY 2006

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Review Withdrawn Fields: n/a
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To: COM
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